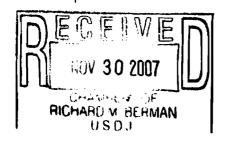
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November 30, 2007

BY HAND

Honorable Richard M. Berman United States District Court Southern District of New York 500 Pearl Street, Room 650 New York, New York 10007

MEMO ENDORSED 4 2

Great American Insurance Co. v. Martin L. Solomon, et al.

CV-6498 (S.D.N.Y.)

Dear Judge Berman:

We represent Great American Insurance Company ("Great American") the director and officer liability insurer who issued coverage to American Country Holdings, Inc. ("ACHI") under Policy Number DOL5741496 (the "Policy"). Great American has accepted the action pending before Your Honor entitled Kingsway Financial Services, Inc. v. PriceWaterhouse Coopers, LLP, et al. Docket No. 03-CV-5560 (RMB) (S.D.N.Y.) (the "Underlying Action") as a Claim under the Policy under a reservation of rights and has been advancing costs of defense to the ACHI directors and officers who are named as defendants in the Underlying Action (the "Insured Defendants").

As Your Honor is aware, Great American was compelled to file with this Court the captioned Interpleader Action and First Amended Interpleader Complaint. In response, Interpleader Defendants Kingsway Financial Services, Inc. ("Kingsway") and American Country Holdings, Inc. ("American Country"), served their Answer to the First Amended Interpleader Complaint asserting counterclaims and a request for production of documents directed to Great American.

> **USDC SDNY DOCUMENT ELECTRONICALLY FILED** DOC #: DATE FILED: 12

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Honorable Richard M. Berman November 30, 2007 Page 2

We write, with the consent of Kingsway and American Country to inform the Court that Kingsway and American Country have agreed to adjourn the date for Great American to file, move or otherwise respond to the counterclaims and discovery requests, currently due on December 5, 2007 to January 10, 2008. Should the Court request, Great American, Kingsway and American Country will file a stipulation to this affect.

Respectfully,

Rachel L. Simon

cc: Lewis Liman, Esq. (via facsimile)
Alex Janghorbani, Esq.
Cleary Gottlieb Steen & Hamilon LLP
One Liberty Plaza
New York, NY 10006

Scott Reed, Esq. (via facsimile) Karen Reardon, Esq. Reardon Golinkin & Reed 111 West Washington Street Suite 707 Chicago, IL 60602-3439

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Sue C. Jacobs, Esq. Goodman & Jacobs LLP 75 Broad Street, 30th Floor New York, New York 10004

Extension go	anted	to J	gn. 18,	3008
SO ORDERED:	Richard		man, U.S	.D.J.